



ΕΛΛΗΝΙΚΗ ΔΗΜΟΚΡΑΤΙΑ
HELLENIC REPUBLIC



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Ανώτατης Εκπαίδευσης**
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for Higher Education

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Accreditation Report for the Postgraduate Study Programme of:

Accounting and Audit

Institution: International Hellenic University

Date: 3 July 2023

Report of the Panel appointed by the HAHE to undertake the review of the Postgraduate Study Programme of **Accounting and Audit** of the **International Hellenic University** for the purposes of granting accreditation.

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PART A: BACKGROUND AND CONTEXT OF THE REVIEW

I. The External Evaluation & Accreditation Panel

The Panel responsible for the Accreditation Review of the postgraduate study programme of **Accounting and Audit** of the **International Hellenic University** comprised the following four (4) members, drawn from the HAHE Register, in accordance with Laws 4009/2011 & 4653/2020:

1. Prof. Konstantinos Serfes (Chair)

Professor, Drexel University, Philadelphia, USA

2. Prof. Yiannis Anagnostopoulos

Associate Professor, Royal Holloway University, London, UK

3. Prof. Kostas Giannopoulos

Professor, Neapolis University, Pafos, Cyprus

4. Mrs. Konstantina Thodi

Student, University of Western Macedonia, Greece

II. Review Procedure and Documentation

On **Monday, June 26 2023**, the EEAP was informed, via Zoom meeting, by HAHE's Director General, Dr. Christina Besta, on HAHE's mission, standards and guidelines of the accreditation process.

On **Wednesday, June 28 2023**, the EEAP held a private debriefing meeting to discuss logistics in association with virtual visits and the allocation of various tasks.

On **Wednesday, June 28 2023**, the EEAP participated in 3 teleconferences with:

- 1) Director of PSP (Prof. Athanasios Mandilas), Head of the Department (Prof. Stavros Valsamidis), OMEA members (Prof. Giannoula Florou, Prof. Pavlos Delias and Assist. Prof. Dimitrios Koutridis) and MODIP members and Staff (Prof. Vasiliki Vrana and Mrs. Maria Tsantouka). They offered an overview of the PSP (history, academic profile, current status, strengths, and possible areas of concern).
- 2) Ioannis Giovanakis, Head of the Secretariat of the Dept. of Humanities, Social Sciences and Economics, Angeliki Chalkia, Programme Manager PSP International Accounting, Auditing and Financial Management, Efthymia Mavridou, Course Officer PSP International Accounting, Auditing and Financial Management, Elisavet Makridou, Library staff, IHU/Thermi, Evangelos Banos, IT staff of IHU/Thermi and Ioannis Paliokas, Assist. Professor of Accounting & Finance Dept. They offered an on-line tour of the classrooms, lecture halls, libraries laboratories, and other facilities related to the PSP.
- 3) The EEAP Co-Panellists met to debrief on the information gathered during the day and to compare and contrast notes.

On **Friday, June 30 2023**, the EEAP participated in 6 teleconferences with:

- 1) Teaching staff of the PSP: Prof. Kalliopi Kalampouka, Prof. Evaggelos Chytis, Prof. George Thanassas, Assist. Prof. Christos Grose, Assist. Prof. Vasileios Zoumpoulidis, Lecturer Konstantina Tsoktouridou, Adjunct Prof. Dimitrios Chatzoudes and Adjunct Prof. Lampros Tsourgiannis. They informed the EEAP Members about professional development opportunities, mobility, workload, student evaluations; competence and adequacy of the teaching staff to ensure learning outcomes; link between teaching and research; teaching staff's involvement in applied research, projects and research activities directly related to the programme; and identify possible areas of weakness.
- 2) Four current students of the PSP. The EEAP Members discussed with the students openly and freely. They were informed about satisfaction from study experience, the adequacy of facilities, student input in quality assurance, and priority issues concerning student life and welfare.

- 3) Six recent graduates of the PSP. The EEAP had the opportunity to discuss their experiences of studying at the PSP and how it helped them with their career paths.
- 4) Eight employers and social partners of the PSP. We discussed the relations of the PSP with external stakeholders.
- 5) Private debriefing meeting among the EEAP Members to primarily discuss findings up to that point and prepare an oral report.
- 6) A “closure meeting” with: Prof. Athanasios Mandilas, Director of PSP Accounting and Audit, Prof. Stavros Valsamidis, Head of Accounting & Finance Dept., Prof. Giannoula Florou, OMEA Member of Accounting & Finance Dept., Prof. Pavlos Delias, OMEA Member of Accounting & Finance Dept., Assist. Prof. Dimitrios Kourtidis, OMEA Member of Accounting & Finance Dept. and Prof. Vasiliki Vrana, MODIP Member. The EEAP offered a short list of findings / preliminary suggestions for possible future improvements and in turn it brainstormed with all present on various responses.

From **July 1 to July 3 2023**, the EEAP worked privately on drafting its Report.

The International Hellenic University (IHU) and the Hellenic Authority for Higher Education (HAHE) provided the External Evaluation and Accreditation Panel (EEAP) members two sets of documents. Specifically, HAHE provided the Quality indicators, the Accreditation guidelines and standards, the mapping grid assessment guide and the Report template. The University provided the Panel members a number of files on the programme’s structure and internal quality assurance procedures.

The evaluation procedure was well structured and comprehensive, thus enabling the EEAP members to form a good picture of the programme, the department and university, its present status as well as its future prospective.

III. Postgraduate Study Programme Profile

The successful completion of the PSP leads to the acquisition of the 'Master's Degree in Accounting and Audit', PSP henceforth, which is awarded by the Department of Accounting and Finance of the International Hellenic University.

The PSP lasts for three academic semesters (18 months) and it is divided into two academic semesters (Semester 1: September - January and Semester 2: February - June) and one semester for the preparation of the master's thesis (July - December). Each semester consists of at least 10 teaching weeks and 2 weeks of exams (a total of at least 12 weeks). The exams are held at the end of each semester.

Specifically, during their studies, postgraduate students are required to attend postgraduate courses, participation in laboratory exercises and the preparation of a thesis. The total number of courses in the programme that postgraduate students must follow is ten 10-five 5 compulsory core courses in the first semester corresponding to thirty 30 credit points; three 3 compulsory core courses in the second semester corresponding to eighteen 18 credit points and two 2 compulsory elective courses corresponding to twelve 12-credit points, in the third semester, they must write a thesis corresponding to thirty 30 credit points for the award of the Diploma of Postgraduate Studies, which requires ninety 90 credit points.

At the time of the visit, the PSP had 13 academic faculty affiliated with the IHU. The number of admitted students each year, in the recent years, was about 25.

PART B: COMPLIANCE WITH THE PRINCIPLES

PRINCIPLE 1: QUALITY ASSURANCE POLICY AND QUALITY GOAL SETTING FOR THE POSTGRADUATE STUDY PROGRAMMES OF THE INSTITUTION AND THE ACADEMIC UNIT

INSTITUTIONS SHOULD APPLY A QUALITY ASSURANCE POLICY AS PART OF THEIR STRATEGIC MANAGEMENT. THIS POLICY SHOULD EXPAND AND BE AIMED (WITH THE COLLABORATION OF EXTERNAL STAKEHOLDERS) AT THE POSTGRADUATE STUDY PROGRAMMES OF THE INSTITUTION AND THE ACADEMIC UNIT. THIS POLICY SHOULD BE PUBLISHED AND IMPLEMENTED BY ALL STAKEHOLDERS.

The quality assurance policy of the academic unit should be in line with the quality assurance policy of the Institution and must be formulated in the form of a public statement, which is implemented by all stakeholders. It focuses on the achievement of special goals related to the quality assurance of the study programmes offered by the academic unit.

Indicatively, the quality policy statement of the academic unit includes its commitment to implement a quality policy that will promote the academic profile and orientation of the postgraduate study programme (PSP), its purpose and field of study; it will realise the programme's goals and it will determine the means and ways for attaining them; it will implement appropriate quality procedures, aiming at the programme's improvement.

In particular, in order to implement this policy, the academic unit commits itself to put into practice quality procedures that will demonstrate:

- a) the suitability of the structure and organisation of postgraduate study programmes*
- b) the pursuit of learning outcomes and qualifications in accordance with the European and National Qualifications Framework for Higher Education - level 7*
- c) the promotion of the quality and effectiveness of teaching at the PSP*
- d) the appropriateness of the qualifications of the teaching staff for the PSP*
- e) the drafting, implementation, and review of specific annual quality goals for the improvement of the PSP*
- f) the level of demand for the graduates' qualifications in the labour market*
- g) the quality of support services, such as the administrative services, the libraries and the student welfare office for the PSP*
- h) the efficient utilisation of the financial resources of the PSP that may be drawn from tuition fees*
- i) the conduct of an annual review and audit of the quality assurance system of the PSP through the cooperation of the Internal Evaluation Group (IEG) with the Institution's Quality Assurance Unit (QAU)*

Documentation

- Quality Assurance Policy of the PSP
- Quality goal setting of the PSP

Study Programme Compliance

I. Findings

The PSP applies a quality assurance policy that promotes the academic character and orientation of the programme, promotes its purpose and subject matter, implements the

objectives that have been set forth, defines the means and ways of achieving them and applies the indicated quality procedures, with the aim of continuous improvement.

The action plan of the PSP for the quality policy includes objectives, actions and measures related to the following dimensions:

- Effective Administrative Functioning
- Modern Theoretical and Technological Education of Students
- Excellence in Education and Research
- Extroversion and Internationalization
- Contribution to Local Society and Regional Development

In addition to the bodies described in Articles 79 & 81 of Law 4957/2002 (Director of the MSc and the Coordination Committee) with the responsibilities explicitly mentioned in the Law, the PSP also provides for the following mechanisms for quality assurance: The Department's Internal Evaluation Team (OMEA), which is appointed by the assembly of the department. It is responsible for the smooth completion of the course and teaching evaluation questionnaires by students, for the preparation of the annual internal evaluation report and for the monitoring of the individual indicators. The OMEA presents the results of all the above activities to the General Assembly of the Department and proposes methods for the continuous improvement of the education provided to the students of the Department. Additional faculty members, members of the Board of Trustees, the Board of Governors, the Board of Student Affairs and other staff of the Department support the OMEA by collecting data from courses, questionnaires, indicators, and by participating in the preparation of the annual internal evaluation report.

The EEAP has thoroughly assessed the documents provided by the HAHE as well as the University, specifically the presentation of the PSP, the strategic planning as far as the development of the programme is concerned, as well as the prospects for graduates, the needs of the Department in recruiting additional academic faculty, the structure of the programme and the feasibility and sustainability study.

II. Analysis

The EEAP has determined that as far as the academic profile is concerned the current faculty are well qualified and the PSP is well-structured. Moreover, the Quality Assurance policy is appropriate and is sufficiently communicated to all stakeholders.

III. Conclusions

The PSP confers a high-quality degree in accounting and Audit. It is a degree that connects theory with practice, and it is highly valued and appreciated by both students and employers. The faculty are well-qualified. The current and past students possess all the relevant skills and are eager to learn and advance professionally. The PSP has implemented a satisfactory Quality

Assurance Policy. Most faculty are research active, but more emphasis should be placed on targeting publications in high quality academic journals, e.g., ABS list, EIGENFACTOR.org.

Panel Judgement

Principle 1: Quality assurance policy and quality goal setting for the postgraduate study programmes of the institution and the academic unit	
Fully compliant	X
Substantially compliant	
Partially compliant	
Non-compliant	

Panel Recommendations

R1.1. The research productivity of the Department is at a good level. Despite this and given that publications at highly ranked academic journals is very important for the international visibility and ranking of the Department and the PSP, the EEAP members would like to encourage the faculty to put more emphasis on participating at high quality conferences and on high quality publications.

PRINCIPLE 2: DESIGN AND APPROVAL OF POSTGRADUATE STUDY PROGRAMMES

INSTITUTIONS SHOULD DEVELOP THEIR POSTGRADUATE STUDY PROGRAMMES FOLLOWING A DEFINED WRITTEN PROCESS WHICH WILL INVOLVE THE PARTICIPANTS, INFORMATION SOURCES AND THE APPROVAL COMMITTEES FOR THE POSTGRADUATE STUDY PROGRAMMES. THE OBJECTIVES, THE EXPECTED LEARNING OUTCOMES AND THE EMPLOYMENT PROSPECTS ARE SET OUT IN THE PROGRAMME DESIGN. DURING THE IMPLEMENTATION OF THE POSTGRADUATE STUDY PROGRAMMES, THE DEGREE OF ACHIEVEMENT OF THE LEARNING OUTCOMES SHOULD BE ASSESSED. THE ABOVE DETAILS, AS WELL AS INFORMATION ON THE PROGRAMME'S STRUCTURE ARE PUBLISHED IN THE STUDENT GUIDE.

The academic units develop their postgraduate study programmes following a well-defined procedure. The academic profile and orientation of the programme, the research character, the scientific objectives, the specific subject areas, and specialisations are described at this stage.

The structure, content and organisation of courses and teaching methods should be oriented towards deepening knowledge and acquiring the corresponding skills to apply the said knowledge (e.g. course on research methodology, participation in research projects, thesis with a research component).

The expected learning outcomes must be determined based on the European and National Qualifications Framework (EQF, NQF), and the Dublin Descriptors for level 7. During the implementation of the programme, the degree of achievement of the expected learning outcomes and the feedback of the learning process must be assessed with the appropriate tools. For each learning outcome that is designed and made public, it is necessary that its evaluation criteria are also designed and made public.

In addition, the design of PSP must consider:

- *the Institutional strategy*
- *the active involvement of students*
- *the experience of external stakeholders from the labour market*
- *the anticipated student workload according to the European Credit Transfer and Accumulation System (ECTS) for level 7*
- *the option of providing work experience to students*
- *the linking of teaching and research*
- *the relevant regulatory framework and the official procedure for the approval of the PSP by the Institution*

The procedure of approval or revision of the programmes provides for the verification of compliance with the basic requirements of the Standards by the Institution's Quality Assurance Unit (QAU).

Documentation

- *Senate decision for the establishment of the PSP*
- *PSP curriculum structure: courses, course categories, ECTS awarded, expected learning outcomes according to the EQF, internship, mobility opportunities*
- *Labour market data regarding the employment of graduates, international experience in a relevant scientific field*
- *PSP Student Guide*
- *Course and thesis outlines*
- *Teaching staff (name list including of areas of specialisation, its relation to the courses taught, employment relationship, and teaching assignment in hours as well as other teaching commitments in hours)*

Study Programme Compliance

I. Findings

The study programme has been designed considering the broader aims and objectives of the University in conjunction with feedback from faculty members and the student body. The process is enriched by incorporating feedback from market professional bodies, such as the association of professional auditors. The process is comprehensive and seems to be working. The curriculum could be enhanced further when more faculty is appointed.

Students are asked to give their opinion on all courses, core and elective, taught in the program. There is extensive use of online access to course material via e-class. Programme evaluation and changes undergo a structured and established process, with views captured from both staff and students throughout the process.

The delivery of the course is done on conventional way (face to face) but students with mitigation circumstances can follow the live streaming. Final examination is done in the class at the University premises in Kavala. Thus, they do not raise any issues about the integrity of the final examinations.

The programme offers limited opportunity for students to undertake practical work experience. This, though not bearing any ECTS, seems to be in demand by students. During our meeting with graduates and market representatives the view was expressed that offering internships should be expanded to encompass a larger percentage of the student cohort. This is something that this Panel feels should be pursued, subject to the constraints that such a policy entails.

The e-class platform provides students with access to the programme course material and associated information. The information available to students allows them to make informed decisions on course selection and preparations. The information is updated for courses and lectures as needed, to ensure that students can properly prepare for class. For course curriculum evolution and delivery, all programme courses are regularly commented on by students on their academic content, delivery, and examination formats.

II. Analysis

The program is designed to help students develop professional skills needed in a career in auditing and accounting. The elective courses offer students a wide choice of specialisations.

Evidence of flexibility and adaptability of the programme is also evidenced through the revisions of the programme, such as introduction of courses covering relevant accounting software.

Feedback from the Partners and Employers was also useful as it highlighted that the curriculum is attuned to the needs and requirements of market practice. Overall, the programme is balanced between theory and practice and maintains a practical and applied focus, at the same time.

The participation of external stakeholders in particular industrial engagement in the designing of the program can be further expanded. The involvement of PG students is also sparse.

There is an informal procedure in place for incorporating feedback in the designing of the program, from current students, graduates, employers, and other stakeholders. Although this is noted in the report, some elements of the process need to be strengthened. In particular, feedback from graduates and market practice seems to be incorporated into the programme through ad-hoc channels (word of mouth, informal contacts etc.). The EEAP feels that this should be done at a formal level.

EEAP feels that they do not arise any student mitigated circumstances (e.g., illness) as well as continuous circumstances such as learning disabilities.

I. Conclusions

Overall, the quality monitoring by the institution appears to be satisfactory. However, it is not always clear how the Key Performance Indicators (KPI) are set and how the goals are measured, and the criteria set by the institution. An example here is that there is not a clear mechanism to calculate the workload of each faculty member. The breakdown of the workload into teaching, administration and research would have enabled this Committee to assess better the research output, within the statutory working time.

Panel Judgement

Principle 2: Design and approval of postgraduate study programmes	
Fully compliant	X
Substantially compliant	
Partially compliant	
Non-compliant	

Panel Recommendations

R3.1 Set-up formal procedures for embedding feedback from students, graduates and other stakeholders into the curriculum.

R3.2 Draw KPIs and appropriately map them to the goals of the Institution.

R3.3. Industrial stakeholders are further involved in establishing goals for quality assurance.

PRINCIPLE 3: STUDENT-CENTRED LEARNING, TEACHING, AND ASSESSMENT

INSTITUTIONS SHOULD ENSURE THAT POSTGRADUATE STUDY PROGRAMMES PROVIDE THE NECESSARY CONDITIONS TO ENCOURAGE STUDENTS TO TAKE AN ACTIVE ROLE IN THE LEARNING PROCESS. THE ASSESSMENT METHODS SHOULD REFLECT THIS APPROACH.

Student-centred learning and teaching plays an important role in enhancing students' motivation, their self-evaluation, and their active participation in the learning process. The above entail continuous consideration of the programme's delivery and the assessment of the related outcomes.

The student-centred learning and teaching process

- *respects and attends to the diversity of students and their needs by adopting flexible learning paths*
- *considers and uses different modes of delivery, where appropriate*
- *flexibly uses a variety of pedagogical methods*
- *regularly evaluates and adjusts the modes of delivery and pedagogical methods aiming at improvement*
- *regularly evaluates the quality and effectiveness of teaching, as documented especially through student surveys*
- *strengthens the student's sense of autonomy, while ensuring adequate guidance and support from the teaching staff*
- *promotes mutual respect in the student-teacher relationship*
- *applies appropriate procedures for dealing with the students' complaints*
- *provides counselling and guidance for the preparation of the thesis*

In addition

- *The academic staff are familiar with the existing examination system and methods and are supported in developing their own skills in this field.*
- *The assessment criteria and methods are published in advance. The assessment allows students to demonstrate the extent to which the intended learning outcomes have been achieved. Students are given feedback, which, if necessary is linked to advice on the learning process.*
- *Student assessment is conducted by more than one examiner, where possible.*
- *Assessment is consistent, fairly applied to all students and conducted in accordance with the stated procedures.*
- *A formal procedure for student appeals is in place.*
- *The function of the academic advisor runs smoothly.*

Documentation

- *Sample of a fully completed questionnaire for the evaluation of the PSP by the students*
- *Regulations for dealing with students' complaints and appeals*
- *Regulation for the function of academic advisor*
- *Reference to the teaching modes and assessment methods*

Study Programme Compliance

I. Findings

The PSP consists of 10 courses (60ECTS), 2 of which are elective courses. The Dissertation (30ECTS) is required and it is written in the 3rd semester.

The assessment of students in each course is performed through presentation of projects and written final exam. All course material is uploaded in e-class platform at the beginning of the semester. The ECTS is applied across the curriculum and mentioned in detail in the Student Guide.

Student satisfaction surveys are conducted at the end of each semester through online questionnaire. Answers are collected and analysed by OMEA, and the results are further discussed at the Faculty Meeting.

A formal procedure for students' complaints is applied in the framework of the principle of transparency and student-centred education.

The University has established an Academic Advisor for mentoring and advising students.

Campus classrooms and facilities are sufficient to meet the course requirements of the PSP. The EEAP was given a video guided tour of the premises.

II. Analysis

Student assessment in each course is conducted by all the faculty members involved in the course. The Director of PSP informed the EEAP that each course is assigned to more than 2 faculty members who participate in the final student assessment under the responsibility of the supervisor of the course.

External stakeholders reported to EEAP about the productive interaction with the Department during annual meetings.

The institution of Academic Advisor is applied for the first time the current year and the role was given to a course instructor.

III. Conclusions

Faculty members use a variety of teaching methods such as lecture, assignments and presentations that help students acquire the necessary soft skills and develop their individual competence. Student assessment is considered to be effectively applied. The EEAP considers that the PSP is conducted in a student-centred approach, enhances student engagement during courses and promotes mutual respect with the faculty.

Panel Judgement

Principle 3: Student-centred learning, teaching, and assessment	
Fully compliant	X
Substantially compliant	
Partially compliant	
Non-compliant	

Panel Recommendations

R3.1. Continue the good work with introducing interactive teaching methods that promote group work and students' initiative.

R3.2. Maintain interaction with prospective employers and local community in order to increase career opportunities for students and improve PSP according to market requirements.

PRINCIPLE 4: STUDENT ADMISSION, PROGRESSION, RECOGNITION OF POSTGRADUATE STUDIES, AND CERTIFICATION.

INSTITUTIONS SHOULD DEVELOP AND APPLY PUBLISHED REGULATIONS COVERING ALL ASPECTS AND PHASES OF STUDIES (ADMISSION, PROGRESSION, THESIS DRAFTING, RECOGNITION AND CERTIFICATION).

All the issues from the beginning to the end of studies should be governed by the internal regulations of the academic units. Indicatively:

- *the student admission procedures and the required supporting documents*
- *student rights and obligations, and monitoring of student progression*
- *internship issues, if applicable, and granting of scholarships*
- *the procedures and terms for the drafting of assignments and the thesis*
- *the procedure of award and recognition of degrees, the duration of studies, the conditions for progression and for the assurance of the progress of students in their studies*
- *the terms and conditions for enhancing student mobility*

All the above must be made public in the context of the Student Guide.

Documentation

- *Internal regulation for the operation of the Postgraduate Study Programme*
- *Research Ethics Regulation*
- *Regulation of studies, internship, mobility, and student assignments*
- *Degree certificate template*

Study Programme Compliance

I. Findings

Initially, students are informed by a welcome mail from the Director of PSP and the Student Guide is provided for detailed information referring to all issues from the beginning to the end of studies. An orientation day takes place during the first day of the academic year aiming at briefing students about the curriculum, policies and responsibilities.

Tutorial sessions are running once a week to strengthen the learning and to better monitor the students' progression.

Dissertation specific requirements are described in the Thesis handbook and also included in Internal Regulation of the PSP. Students during the meetings with the EEAP confirmed that they receive guidance and instructions from their supervisor member of faculty about how to successfully complete their Dissertation.

Short-term mobility programmes are available to students. The PSP develops international partnerships (AFECA) and strategic partnerships (ILPA, DIPCAT, STAMPonline).

In addition to the Diploma, the Diploma Supplement is issued in both Greek and English following international guidelines, without any financial burden. The recognition of credits is based on the established European principles.

A Code of Research Ethics is in place for the PSP.

II. Analysis

The EEAP was provided with the Student Guide of the PSP and Thesis Handbook, both of which are also posted on the official website.

Students are motivated to participate in the international conference EBEE (The Economies of Balkan and Eastern Europe Countries in the changed world) that is organized annually by the Department in Kavala. The Director of the PSP informed the EEAP that partnerships e.g., STAMPonline, target to promote excellence in teaching and achieve students' skill development in order to be directly useful to the international financial-accounting labour market.

Students are given the opportunity to participate in scientific conferences and international collaborations while the PSP covers accommodation and travelling expenses (participation costs included). During our meetings, one student mentioned to the EEAP that she participated in a one-week mobility programme.

III. Conclusions

Internal regulations are appropriately published and easy to find on the website and students are given all the necessary information for their studies. Student progression is monitored sufficiently, and the PSP encourages mobility through short-term programmes. The EEAP considers that the PSP adequately addresses student needs during their studies.

Panel Judgement

Principle 4: Student admission, progression, recognition of postgraduate studies and certification	
Fully compliant	X
Substantially compliant	
Partially compliant	
Non-compliant	

Panel Recommendations

R4.1. Continue participation in forums and expand, if possible, in more international conferences. Also encourage students to publish and present research papers in EBEE.

R4.2. Integrate soft skills e.g., presentations, teamwork in the delivery of the programme for better qualified graduates.

PRINCIPLE 5: TEACHING STAFF OF POSTGRADUATE STUDY PROGRAMMES

INSTITUTIONS SHOULD ASSURE THEMSELVES OF THE LEVEL OF KNOWLEDGE AND SKILLS OF THEIR TEACHING STAFF, AND APPLY FAIR AND TRANSPARENT PROCESSES FOR THEIR RECRUITMENT, TRAINING AND FURTHER DEVELOPMENT.

The Institution should attend to the adequacy of the teaching staff of the academic unit teaching at the PSP, the appropriate staff-student ratio, the appropriate staff categories, the appropriate subject areas, the fair and objective recruitment process, the high research performance, the training - development, the staff development policy (including participation in mobility schemes, conferences, and educational leaves-as mandated by law).

More specifically, the academic unit should set up and follow clear, transparent and fair processes for the recruitment of properly qualified staff for the PSP and offer them conditions of employment that recognise the importance of teaching and research; offer opportunities and promote the professional development of the teaching staff; encourage scholarly activity to strengthen the link between education and research; encourage innovation in teaching methods and the use of new technologies; promote the increase of the volume and quality of the research output within the academic unit; follow quality assurance processes for all staff (with respect to attendance requirements, performance, self-assessment, training, etc.); develop policies to attract highly qualified academic staff.

Documentation

- *Procedures and criteria for teaching staff recruitment*
- *Employment regulations or contracts, and obligations of the teaching staff*
- *Policy for staff support and development*
- *Individual performance of the teaching staff in scientific-research and teaching work, based on internationally recognised systems of scientific evaluation (e.g. Google Scholar, Scopus, etc.)*
- *List of teaching staff including subject areas, employment relationship, Institution of origin, Department of origin*

Study Programme Compliance

I. Findings

The programme integrates theoretical instruction and laboratory work, is supplemented by the Teaching Practice Sessions, and is supported by a variety of extra-curricular on-campus and off-campus activities.

The programme's design is based on the knowledge and experience of the teachers taking into account the feedback of professionals and professional bodies, such as the local chapter of tax professional association.

Election of new Faculty members is performed transparently and according to standards recommended by the Hellenic Republic and in compliance with the European Principles. The Department encourages Faculty to participate in professional conferences. Despite limited governmental funds available, the Department has developed and supports computer laboratories.

Some faculty members have significant administrative work. Having a rigid policy of teaching loads, is not conducive to creating an effective and productive research environment and puts pressure on research-active faculty members to work more than what is statutory required.

The student feedback is the main tool for identifying (a posteriori) teaching weaknesses.

The EEAP was not made aware of any opportunities offered to the teaching staff for their professional and scientific advancement such as internal grants, funds to attend conferences and various types of leaves that go beyond what is normally available in universities. There are, however, regular ERASMUS exchanges of the faculty.

II. Analysis

The Department has a modest scientific publication record in journals listed in various ranking databases. Even though aggregate publication and citation data at the department level were provided, any qualitative metrics were absent. The majority of publications are in lower-ranked journals and have a limited number of citations. More importantly, there is significant heterogeneity between the research output of faculty members; it is indicative that (i) the median h-index of Full Professors (9) is very close to the median h-index of Assistant Professors (7), and (ii) in several cases Assistant Professors have more citations than their higher-ranked peers.

As a result, a merit-based system that measures the contributions of faculty members---both quantitatively and qualitatively---is imperative to exploit the human capital of the department more efficiently. Faculty members who are more productive in research should be incentivized towards this aspect (e.g., participation in conferences, course releases), while peers that are more productive in teaching and service should focus on these areas.

However, the EEAP in assessing the research output of the department needs first to have documented evidence of the weight the research element in the workload of each faculty member has.

Faculty members, in order to fill the minimum teaching hours per years, required by the national laws, have to deliver course in other programs too.

III. Conclusions

The department could have more potential to excel in all three areas of teaching, research and service, and the addition of new faculty and staff members will significantly help toward this direction. The contributions of younger faculty in research are noted and should be further supported. The department could more efficiently manage its human capital by establishing a system that measures the performance of each faculty member and allows them to focus in the areas they can contribute more, within the legal working time limits.

Realistic development goals, given the budget limitations and the number of the faculty members, should be clearly established, and spelled out, and a time schedule for achieving these goals should be developed.

Additionally, the department should keep record of the workload of each faculty member to ensure that the designated responsibilities and expectations are realistic within the statutory working time.

The EEAP recommends that a research strategy in terms of areas of emphasis of the Institution and of the departments be developed, applied, and coordinated at all levels of the Institution. Synergies and collective efforts should be exploited.

Panel Judgement

Principle 5: Teaching staff of postgraduate study programmes	
Fully compliant	
Substantially compliant	X
Partially compliant	
Non-compliant	

Panel Recommendations

R6.1 The University must adopt a working hours' policy, which is mandatory under the Laws of the Union – see decision of the Court of Justice in case C-61/19, that breaks down the workload and explicitly allocates sufficient time for research.

R6.2 The department should create a merit-based system that accounts for the contributions of faculty in the areas of teaching, research, and administrative tasks, and includes both quantitative and qualitative criteria. This system should be used to allocate resources and manage the human capital of the department.

R6.3 As part of this merit system, the department should decide on a list of target-journals and quantify their quality in accordance with their impact factors and their relevance to the area of study.

R6.4 The department should provide incentives (e.g., funding, course releases) to research-active faculty, especially at the early stages of their careers.

PRINICPLE 6: LEARNING RESOURCES AND STUDENT SUPPORT

INSTITUTIONS SHOULD HAVE ADEQUATE FUNDING TO COVER THE TEACHING AND LEARNING NEEDS OF THE POSTGRADUATE STUDY PROGRAMME. THEY SHOULD –ON THE ONE HAND- PROVIDE SATISFACTORY INFRASTRUCTURE AND SERVICES FOR LEARNING AND STUDENT SUPPORT, AND – ON THE OTHER HAND- FACILITATE DIRECT ACCESS TO THEM BY ESTABLISHING INTERNAL RULES TO THIS END (E.G. LECTURE ROOMS, LABORATORIES, LIBRARIES, NETWORKS, NETWORKS, CAREER AND SOCIAL POLICY SERVICES ETC.).

Institutions and their academic units must have sufficient resources and means, on a planned and long-term basis, to support learning and academic activity in general, so as to offer PSP students the best possible level of studies. The above means include facilities such as the necessary general and more specialised libraries and possibilities for access to electronic databases, study rooms, educational and scientific equipment, IT and communication services, support and counselling services.

When allocating the available resources, the needs of all students must be taken into consideration (e.g. whether they are full-time or part-time students, employed students, students with disabilities), in addition to the shift towards student-centred learning and the adoption of flexible modes of learning and teaching. Support activities and facilities may be organised in various ways, depending on the institutional context. However, the internal quality assurance proves -on the one hand- the quantity and quality of the available facilities and services, and -on the other hand- that students are aware of all available services.

In delivering support services, the role of support and administration staff is crucial and therefore this segment of staff needs to be qualified and have opportunities to develop its competences.

Documentation

- Detailed description of the infrastructure and services made available by the Institution to the academic unit for the PSP, to support learning and academic activity (human resources, infrastructure, services, etc.) and the corresponding firm commitment of the Institution to financially cover these infrastructure-services from state or other resources
- Administrative support staff of the PSP (job descriptions, qualifications and responsibilities)
- Informative / promotional material given to students with reference to the available services
- Tuition utilisation plan (if applicable)

Study Programme Compliance

I. Findings

The EEAP completed a virtual tour of the campus and the facilities of the Department, that included classrooms, laboratories, common areas and faculty offices.

For the support of the research process, 3 research laboratories have been established in the department, infrastructure in computers, books, journal subscriptions and the PSP partially finances the subscription to scientific conferences for faculty members and students of the Department. The infrastructure of the PSP is 2 classrooms for exclusive use, fully equipped, with a capacity of 40 seats, with disabled access.

The digital services offered to students include an electronic secretariat information system, remote registration and course registration, ordering and issuing certificates, posted instructions on the website, 10 faculty members with advisory duties and a student advisory

office. The administrative staff of the Secretariat is composed of persons, the Head of the Secretariat and a member of administrative staff with a fixed-term contract. Administrative staff members and with the assistance of the members of the ETH Board, covers the administrative support needs of courses, students, staff and general assemblies. Training of administrative staff shall be provided, in particular the use of the student tracking information system and digital protocol services from the network centre of the Institution. Information for students, information on studies, scholarships, are provided on the website of the PSP. These infrastructures are appropriate and sufficient for the course of studies. It would be useful to have a labour market liaison office and a psychological support department for students who need it. Until these are in place, the study counsellors are making every effort to meet the needs of students.

II. Analysis

The Department does not appear to have immediate needs in infrastructure. However, it would be useful to establish soon a labour market liaison and psychological support for the students.

On the campus level, there is an effort to update the facilities aiming to create a more comfortable and efficient environment for students, that would increase traffic and mainly the duration of visits. This effort appears to be initially successful and should be supported and further enhanced.

III. Conclusions

Overall, the infrastructure related to the PSP is adequate for the teaching process and for providing students with an environment suitable for educational purposes. Initiatives for improving the existing facilities are always important, in which the efforts of faculty and staff are continuous and much appreciated. Moreover, the EEAP was provided with a tuition utilization plan.

Panel Judgement

Principle 6: Learning resources and student support	
Fully compliant	X
Substantially compliant	
Partially compliant	
Non-compliant	

Panel Recommendations

R6.1. Establish as soon as possible a labour market liaison and psychological support for the students.

PRINCIPLE 7: INFORMATION MANAGEMENT

INSTITUTIONS BEAR FULL RESPONSIBILITY FOR COLLECTING, ANALYSING AND USING INFORMATION, AIMED AT THE EFFICIENT MANAGEMENT OF POSTGRADUATE STUDY PROGRAMMES AND RELATED ACTIVITIES, IN AN INTEGRATED, EFFECTIVE AND EASILY ACCESSIBLE WAY.

Institutions are expected to establish and operate an information system for the management and monitoring of data concerning students, teaching staff, course structure and organisation, teaching and provision of services to students.

Reliable data is essential for accurate information and decision-making, as well as for identifying areas of smooth operation and areas for improvement. Effective procedures for collecting and analysing information on postgraduate study programmes and other activities feed data into the internal system of quality assurance.

The information collected depends, to some extent, on the type and mission of the Institution. The following are of interest:

- *key performance indicators*
- *student population profile*
- *student progression, success, and drop-out rates*
- *student satisfaction with their programmes*
- *availability of learning resources and student support*

A number of methods may be used to collect information. It is important that students and staff are involved in providing and analysing information and planning follow-up activities.

Documentation

- *Report from the National Information System for Quality Assurance in Higher Education (NISQA) at the level of the Institution, the department, and the PSP*
- *Operation of an information management system for the collection of administrative data for the implementation of the PSP (Students' Record)*
- *Other tools and procedures designed to collect data on the academic and administrative functions of the academic unit and the PSP*

Study Programme Compliance

I. Findings

The Hellenic International University and the Department of Accounting and Finance, through MODIP are fully responsible for the collection and recording of information in MODIP's information system. The analysis and use of information, in order to effectively manage the PSPs and related activities in a uniform, functional and easily accessible manner, is carried out by the OMEA and the members of the Department for the preparation of the internal evaluation report.

The collection of information and the sending of statistical data on the staff of the Department is carried out by the Secretariat, which has a record of the decisions of the General Assembly on the assignment of courses and the elections or developments of the staff. The collection of information on the number, registrations, withdrawals, transfers, the performance of students, the number of course registrations and their grades, the preparation of theses and internships is carried out automatically through the software of the electronic secretariat. Responsible for the use of this system is the administrative staff of the Secretariat of the

Department, assisted by the staff of the Network and Information Technology Centre of the International University of Greece.

The evaluation of the educational work through anonymous student responses to electronic questionnaires, which are completed in the middle of each semester, is carried out by the information system of the Hellenic International University's MODIP and the results are accessible to the lecturers of each course and to the staff of the Network and Information Technology Centre of the International University of Greece.

Mobility data are kept by the Erasmus+ manager of the department in collaboration with the Erasmus+ office of the University.

The collection of information and funding management of active projects is done through an information programme by the University's ELKE. In the future, it is planned that the absorption study of graduates will be carried out more systematically after the graduates' matriculation, where they will be given a questionnaire to complete after one semester, after one year, and after two years, in order to have longitudinal data of their employment.

Information about the PSP, its activities, the contact details of the staff, the timetable, regulations, notices and announcements will be posted on the website of the department.

II. Analysis

It appears that there is no merit system in place to measure the contribution of each faculty member in the areas of teaching, research, and service. Such a system could reveal strengths and weaknesses of the group and allow for better allocation of resources and a more efficient use of the human capital and research potential of the department.

III. Conclusions

To conclude, the EEAP notes that the information management in use provides with the data needed for successfully managing the programme and its students, but some noted weaknesses need to be addressed.

Panel Judgement

Principle 7: Information management	
Fully compliant	X
Substantially compliant	
Partially compliant	
Non-compliant	

Panel Recommendations

R7.1. Establish an *Alumni Association* to develop systematic mechanism for the collection of data regarding employment and career paths of its former students, and to better leverage graduates' input to the programme.

R7.2. To the extent it is feasible, the Department should try to establish a merit system to measure the contribution of each faculty member in the areas of teaching, research, and service.

PRINCIPLE 8: PUBLIC INFORMATION CONCERNING THE POSTGRADUATE STUDY PROGRAMMES

INSTITUTIONS SHOULD PUBLISH INFORMATION ABOUT THEIR TEACHING AND ACADEMIC ACTIVITIES RELATED TO THE POSTGRADUATE STUDY PROGRAMMES IN A DIRECT AND READILY ACCESSIBLE WAY. THE RELEVANT INFORMATION SHOULD BE UP-TO-DATE, OBJECTIVE AND CLEAR.

Information on the Institutions' activities is useful for prospective and current students, graduates, other stakeholders, and the public.

Therefore, Institutions and their academic units must provide information about their activities, including the PSP they offer, the intended learning outcomes, the degrees awarded, the teaching, learning and assessment procedures applied, the pass rates, and the learning opportunities available to their students. Information is also provided on the employment perspectives of PSP graduates.

Documentation

- Dedicated segment on the website of the department for the promotion of the PSP
- Bilingual version of the PSP website with complete, clear and objective information
- Provision for website maintenance and updating

Study Programme Compliance

I. Findings

The academic unit owns a web site designed in a professional way. Internal communications have been steadily improving by the continuous use and updated use of electronic resources. The administrative secretarial office, supported by the IT staff, has fully moved towards electronic processing of procedures such as student record keeping, registration and communication which is critical to the needs of students and staff. The Department has re-designed the website through a root and branch review of web content, in order to deliver easy access, accuracy and fitness for purpose.

Points Reviewed:

1. Online Availability of Key Info (i.e., programme structure, module outlines mode of attendance, criteria for assessment, degree awarded, teaching staff's CVs, Quality control procedures, past/prior external valuations)

Information is fully available online for all of the above and all this information is located in a central repository in a single place for ease of navigation. As such it is easy to locate this information.

2. Online presentation of Courses

Course outlines are available online and the information provided is complete. Some of them is perhaps necessary to be updated but this doesn't significantly affect the scope of the online presentation of the courses. The module outlines are well populated in order to attempt a more detailed provision of information to interested parties.

3. Online publication of Unit's Quality Assurance Policy

The academic unit Policy for Quality Assurance is available online in Greek and English Language as most of the website's information pages. The text is written in a way that is

understandable by anyone who visits the webpage even to a visitor that isn't aware of such policies.

4. Accessibility of Online Info

Whenever the information published online is present it is up-to-date and understandable by anyone.

II. Analysis

The structure of the website for locating the information is as user-friendly as it could be. The EEAP was able to indeed verify that it contains complete and useful information not only for students but for anyone interested to know about the educational programme and the structure of the unit. We did not have the time to investigate the ISO procedure regarding information provision to its fullest but from our experience information could be further consolidated in order to assist the transparency of information provided and accessibility.

III. Conclusions

Following from this, the IT Services support and staff resources are deployed in a way which at present is very satisfactory. There is coherence regarding where information can be found and what are the relevant repositories of information. The use of structured webpages makes the day-to-day procedures for locating and accessing information more expedient, effective and efficient.

Panel Judgement

Principle 8: Public information concerning the postgraduate study programmes	
Fully compliant	X
Substantially compliant	
Partially compliant	
Non-compliant	

Panel Recommendations

R8.1 Possibly relocate some parts of the information pertaining to quality procedures to its own dedicated website but this not a requirement and it is also up to the Department to decide.

PRINCIPLE 9: ON-GOING MONITORING AND PERIODIC INTERNAL EVALUATION OF POSTGRADUATE STUDY PROGRAMMES

INSTITUTIONS AND ACADEMIC UNITS SHOULD HAVE IN PLACE AN INTERNAL QUALITY ASSURANCE SYSTEM FOR THE AUDIT AND ANNUAL INTERNAL REVIEW OF THEIR POSTGRADUATE STUDY PROGRAMMES, SO AS TO ACHIEVE THE OBJECTIVES SET FOR THEM, THROUGH MONITORING AND POSSIBLE AMENDMENTS, WITH A VIEW TO CONTINUOUS IMPROVEMENT. ANY ACTIONS TAKEN IN THE ABOVE CONTEXT SHOULD BE COMMUNICATED TO ALL PARTIES CONCERNED.

The regular monitoring, review, and revision of postgraduate study programmes aim at maintaining the level of educational provision and creating a supportive and effective learning environment for students.

The above comprise the evaluation of:

- a) the content of the programme in the light of the latest research in the given discipline, thus ensuring that the PSP is up to date*
 - b) the changing needs of society*
 - c) the students' workload, progression and completion of the postgraduate studies*
 - d) the effectiveness of the procedures for the assessment of students*
 - e) the students' expectations, needs and satisfaction in relation to the programme*
 - f) the learning environment, support services, and their fitness for purpose for the PSP in question*
- Postgraduate study programmes are reviewed and revised regularly involving students and other stakeholders.*

The information collected is analysed and the programme is adapted to ensure that it is up-to-date.

Documentation

- *Procedure for the re-evaluation, redefinition and updating of the PSP curriculum*
- *Procedure for mitigating weaknesses and upgrading the structure of the PSP and the learning process*
- *Feedback processes concerning the strategy and quality goal setting of the PSP and relevant decision-making processes (students, external stakeholders)*
- *Results of the annual internal evaluation of the PSP by the Quality Assurance Unit (QAU), and the relevant minutes*

Study Programme Compliance

I. Findings

Programme revision practices indeed do happen, but these perhaps were not evident before the implementation of formal internal evaluation processes. The department should ideally establish the informational presence of the programme committee and study programme revisions implemented. For our understanding, this process is currently taking place in conjunction with several internal units where the internal evaluation process is conducted by the Institution's Quality Assurance Unit (QAU), the Unit's Internal Evaluation Group (IEG) and the Head of the Unit.

We also need to establish that the QAU confirms and provides publicly the information that an internal evaluation of the programme has been conducted as well as what the relevant outcomes were at the time. We also discussed that the monitoring and review of study programmes is structured along a questionnaire which serves as the basis for internal evaluation process. The questionnaire should ideally track the requirements for the programme accreditation. Furthermore, we understand that the internal revision of the study programme can be also an ad-hoc process that can be initiated following the Unit's General Assembly decision with the application to be submitted to the University's Senate.

II. Analysis

To further enhance the process of study programmes revision, the Panel recommends an expansion of the topics covered in the questionnaire. We understand that in many cases this information is collected and discussed in the Unit's General Assembly. However, we believe that a more systematic follow up of this information through the internal evaluation process could enhance the quality of programme. Specifically, this relates mostly to:

- Section 2 - Design and approval of programmes as well as what is the input of various stakeholders in this procedure
- Section 3 - Student-centred learning, teaching and assessment and what is the role of bodies such as ACCA in shaping up curriculum and exams/assessments
- Section 5- Teaching staff and their interactions with both the quality committee aiming to review and improve the content of the programmes as well as stakeholders
- Section 6 - Learning resources and student support reviews

III. Conclusions

In particular, the Panel would like to highlight the need for the integration of this information into the internal evaluation process. While we can establish that there is a process of evaluating and reviewing the programme, we recommend that a more institutionalized/formalized, communicated and solid process in place that monitors student satisfaction, module/course metrics in conjunction with employee reviews, stakeholders as well as teaching staff would provide a very solid basis both for programme quality control and transparency of procedure.

Panel Judgement

Principle 9: On-going monitoring and periodic internal evaluation of postgraduate study programmes	
Fully compliant	
Substantially compliant	X
Partially compliant	
Non-compliant	

Panel Recommendations

R9.1 Distinctly publicize both the procedure for the internal programme review and its relation to the (forthcoming and past) external reviews.

R9.2 Distinctly and transparently publicize the results of internal programme quality reviews.

R9.3 It is also required/recommended the Department to keep a record of the procedure of internal reviews, the rationale/conclusions behind the decisions for follow-up actions related to recommendations from this and future reviews as well as publicize the results of internal reviews leading and feeding into programme revisions as well as external reviews transparently.

PRINCIPLE 10: REGULAR EXTERNAL EVALUATION OF POSTGRADUATE STUDY PROGRAMMES

THE POSTGRADUATE STUDY PROGRAMMES SHOULD REGULARLY UNDERGO EVALUATION BY PANELS OF EXTERNAL EXPERTS SET BY HAHE, AIMING AT ACCREDITATION. THE TERM OF VALIDITY OF THE ACCREDITATION IS DETERMINED BY HAHE.

HAHE is responsible for administrating the PSP accreditation process which is realised as an external evaluation procedure, and implemented by panels of independent experts. HAHE grants accreditation of programmes, based on the Reports delivered by the panels of external experts, with a specific term of validity, following to which, revision is required. The quality accreditation of the PSP acts as a means for the determination of the degree of compliance of the programme to the Standards, and as a catalyst for improvement, while opening new perspectives towards the international standing of the awarded degrees. Both academic units and Institutions must consistently consider the conclusions and the recommendations submitted by the panels of experts for the continuous improvement of the programme.

Documentation

- *Progress report of the PSP in question, on the results from the utilisation of possible recommendations included in the External Evaluation Report of the Institution, and in the IQAS Accreditation Report, with relation to the postgraduate study programmes*

Study Programme Compliance

I. Findings

During our review visit, it was evident that members of staff are aware of the importance of the external review and its contribution to improvement, and they are entailed in follow-up actions. Finally, other stakeholders also appear to actively engage in the external review process.

Although not as direct and comprehensive as the external evaluation process initiated by HAHE, given that graduates of the programme enjoy some exemptions from the professional exams of ACCA, it is not clear that the programme is also under the review of ACCA itself periodically.

II. Analysis

While there is clear evidence that relates to the university's Senate decision for the creation of the MSc in Accounting and Audit understandably it is not yet however clear that all stakeholders and whether any external advisory boards are fully active and whether such procedure has been communicated to students (see the relevant parts of principle 9 above for example). We recognise that this is a very new quality procedure as well as recognising the existing efforts of the Department. With regard to this aspect of communicating clearly and transparently the procedure and the associated outcomes of the external evaluation we have a series of recommendations to make with the sole aim of improving requirement no. 10 as well as establishing a streamlined procedure below.

III. Conclusions

We understand that the Department has embarked on a positive transition of culture about the improvement and quality standards and us such teething problems are anticipated. Thus,

the recommendations provided earlier are provided in the spirit of collegiality and good intentions to assist in further improvement. The recommendations outlined below are overarching and encapsulate aspects of those provided earlier.

Panel Judgement

Principle 10: Regular external evaluation of postgraduate study programmes	
Fully compliant	X
Substantially compliant	
Partially compliant	
Non-compliant	

Panel Recommendations

R10.1 For transparency purposes, it is recommended the Department to keep a record of the rationale/conclusions behind the decisions for follow-up actions related to recommendations from this and future reviews as well as publicize the results transparently.

R10.2 In relation to follow-up actions from this and future reviews, it is strongly encouraged the Department to focus its endeavours on actions that are directly related to the points raised in each review (e.g., focus of actions related to this review should be on the PG programme and not UG programmes).

R10.3 In relation to initiating and implementing follow-up actions from this and future reviews, it is strongly encouraged the active participation of all relevant stakeholders (i.e., not only staff members).

R10.4 In relation to future reviews as well as follow-up actions from this and future reviews, to the extent possible, it is encouraged that the stakeholders involved exhibit substantial variation in the level of their affiliation with the Department in terms of education and/or employment history within the Department.

PART C: CONCLUSIONS

I. Features of Good Practice

- The PSP has a well-defined market niche in the areas of taxation and auditing.
- The combination of theory with practice, the well-qualified faculty and practitioners who teach at the programme makes the PSP a strong attraction for prospective students, especially from the nearby prefectures.
- Faculty is easily accessible to current and former students and are passionate about their subject areas.
- Participation in scientific and professional conferences promotes student career opportunity and experience.

II. Areas of Weakness

- Research strategy for the faculty should be enhanced to increase in time the number of publications in high impact academic journals and guide the engagement with students, academic and non-academic audiences.
- Faculty are not engaged enough in their research dissemination through high visibility conferences and seminars.
- Publicize transparently the internal review process as well as the associated outcomes.

III. Recommendations for Follow-up Actions

- Constitution of an advisory board to include stakeholders from both peer academics, program graduates in prominent positions, and representatives of organizations that tend to employ graduates.
- Develop an institutionalized alumni strategy.
- Consider a subscription to online databases that provides financial and accounting data to be used by students and faculty.
- Draw KPI's appropriately and map them to the goals of the institution.

IV. Summary & Overall Assessment

The Principles where full compliance has been achieved are: **1, 2, 3, 4, 6, 7, 8, and 10.**

The Principles where substantial compliance has been achieved are: **5 and 9.**

The Principles where partial compliance has been achieved are: **None.**

The Principles where failure of compliance was identified are: **None.**

Overall Judgement	
Fully compliant	X
Substantially compliant	
Partially compliant	
Non-compliant	

The members of the External Evaluation & Accreditation Panel

Name and Surname

Signature

- 1. Prof. Konstantinos Serfes (Chair)**
Professor, Drexel University, Philadelphia, USA
- 2. Prof. Yiannis Anagnostopoulos**
Associate Professor, Royal Holloway University, London, UK
- 3. Prof. Kostas Giannopoulos**
Professor, Neapolis University, Pafos, Cyprus
- 4. Mrs. Konstantina Thodi**
Student, University of Western Macedonia, Greece